

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2003

	Fleet Maintenance	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 191,357	\$ 1,052,661
Cash received for replacement	2,081,177	-
Cash payments to suppliers	(391,738)	(707,015)
Cash payments to employees	(444,760)	(238,472)
Internal activity - payments to other funds	(238,748)	(25,053)
Other operating receipts and payments	-	-
Net cash provided (used) by operating activities	<u>1,197,288</u>	<u>82,121</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grants		
Transfers out	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(624,670)	-
Proceeds from sale of capital assets	31,375	-
Proceeds from sale of other assets	<u>1,700</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>(591,595)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment purchases	(824,602)	(82,266)
Investment sales/maturities	-	-
Interest on investments	<u>107,506</u>	<u>580</u>
Net cash provided (used) in investing activities	<u>(717,096)</u>	<u>(81,686)</u>
Net increase (decrease) in cash and cash equivalents	(111,403)	435
Cash and cash equivalents-beginning of year	<u>396,101</u>	<u>13,485</u>
Cash and cash equivalents-end of year	<u>\$ 284,698</u>	<u>\$ 13,920</u>
Cash at the end of the year consists of:		
Operating fund cash	284,698	13,920
Customer deposits	-	-
Total cash at end of year	<u>\$ 284,698</u>	<u>\$ 13,920</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 4,553,757	\$ 287,668	\$ 2,060,199	\$ 8,145,642
-	-	-	2,081,177
(4,326,332)	-	(706,597)	(6,131,682)
-	(338,885)	(1,358,169)	(2,380,286)
-	-	(128,927)	(392,728)
289,177	-	-	289,177
<u>516,602</u>	<u>(51,217)</u>	<u>(133,494)</u>	<u>1,611,300</u>
		5,191	5,191
(64,271)	-	-	(64,271)
<u>(64,271)</u>	<u>-</u>	<u>5,191</u>	<u>(59,080)</u>
-	-	(18,479)	(643,149)
-	-	-	31,375
-	-	-	1,700
<u>-</u>	<u>-</u>	<u>(18,479)</u>	<u>(610,074)</u>
(497,346)	-	-	(1,404,214)
-	48,075	-	48,075
34,690	-	-	142,776
<u>(462,656)</u>	<u>48,075</u>	<u>-</u>	<u>(1,213,363)</u>
(10,325)	(3,142)	(146,782)	(271,217)
101,660	6,039	907,939	1,425,224
<u>\$ 91,335</u>	<u>\$ 2,897</u>	<u>\$ 761,157</u>	<u>\$ 1,154,007</u>
91,102	2,897	761,157	1,153,774
233	-	-	233
<u>\$ 91,335</u>	<u>\$ 2,897</u>	<u>\$ 761,157</u>	<u>\$ 1,154,007</u>

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INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2003

	Fleet Maintenance	Insurance
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ 290,462	\$ 75,329
Adjustments to reconcile operating income to net cash provided by Operating activities:		
Depreciation	936,213	-
Decrease in inventory	7,191	-
Increase (decrease) in accounts payable	(42,330)	3,412
Increase in employee wages payable	13,032	3,115
Increase (decrease) in employee vacations payable	(7,280)	265
Decrease in customer deposits payable	-	-
Reclassify other income	-	-
Net cash provided (used) by operating activities	\$ <u>1,197,288</u>	\$ <u>82,121</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 159,809	\$ (50,240)	\$ (214,788)	\$ 260,572
-	-	9,985	946,198
-	-	-	7,191
67,618	(977)	38,350	66,073
-	-	16,339	32,486
-	-	16,620	9,605
(2)	-	-	(2)
289,177	-	-	289,177
<u>\$ 516,602</u>	<u>\$ (51,217)</u>	<u>\$ (133,494)</u>	<u>\$ 1,611,300</u>

Noncash investing, capital and financing activities:

Other funds of the city transferred vehicles valued at	\$	161,292
The fair value of investments in the Fleet Maintenance Fund increased by		1,122
The fair value of investments in the Insurance Fund increased by		1,226
The fair value of investments in the Medical Self-Insurance Fund decreased by		(874)
The fair value of investments in the Workmen's Compensation Fund increased by		628